

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES C. HOPKINS, III, and
ROSANNE HOPKINS,

Defendants.

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No. 5:20-cv-1078 (BKS/TWD)

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C.

§ 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by James C. Hopkins, III, and Rosanne Hopkins. For its complaint, the United States alleges as follows:

JURISDICTION AND PARTIES

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.

2. The defendant James C. Hopkins, III, resides in Onondaga County, New York, within the jurisdiction of this Court.

3. The defendant Rosanne Hopkins resides in Onondaga County, New York, within the jurisdiction of this Court. The defendant James C. Hopkins, III, is married to the defendant Rosanne Hopkins.

COUNT ONE**(Claim to Reduce Income Tax Liabilities to Judgment against James C. Hopkins, III)**

4. The United States incorporates by reference paragraphs 1 through 2 as if specifically realleged herein.

5. A delegate of the Secretary of the Treasury made assessments against James C. Hopkins, III, for income taxes and penalties for the periods, on the dates, and in the amounts described below, which have balances due with interest, accruals, and costs as of August 11, 2020, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 08/11/2020
12/31/2001	05/02/2011	Tax	\$8,176.00	\$25,967.42
	05/02/2011	Late Filing Penalty	\$1,839.60	
	05/02/2011	Late Payment Penalty	\$2,044.00	
12/31/2002	08/29/2011	Tax	\$6,526.00	\$19,983.43
	08/29/2011	Late Filing Penalty	\$1,468.35	
	08/29/2011	Late Payment Penalty	\$1,631.50	
12/31/2003	08/01/2011	Tax	\$37,443.00	\$54,462.10
	08/01/2011	Late Filing Penalty	\$8,424.67	
	08/01/2011	Late Payment Penalty	\$9,360.75	
12/31/2005	02/28/2011	Tax	\$11,985.00	\$32,950.75
	02/28/2011	Late Filing Penalty	\$2,696.62	
	02/28/2011	Late Payment Penalty	\$2,996.25	
	02/28/2011	Penalty not Pre-paying	\$480.74	
12/31/2006	02/28/2011	Tax	\$13,809.00	\$35,392.30
	02/28/2011	Late Filing Penalty	\$3,107.02	
	02/28/2011	Late Payment Penalty	\$3,245.11	
	02/28/2011	Penalty not Pre-paying	\$540.00	
12/31/2007	02/28/2011	Tax	\$17,297.00	\$29,820.32
	02/28/2011	Late Filing Penalty	\$2,766.82	
	02/28/2011	Late Payment Penalty	\$2,151.97	
	02/28/2011	Penalty not Pre-paying	\$787.00	
	11/05/2012	Late Payment Penalty	\$922.28	
12/31/2008	09/20/2010	Tax	\$20,098.00	
	09/20/2010	Late Filing Penalty	\$4,387.05	
	09/20/2010	Late Payment Penalty	\$1,754.82	

	11/05/2012	Late Payment Penalty	\$2,437.25	
	11/11/2013	Late Payment Penalty	\$682.43	\$43,531.02
12/31/2009	09/13/2010	Tax	\$16,565.00	
	09/13/2010	Late Payment Penalty	\$404.12	
	09/13/2010	Penalty not Pre-paying	\$387.00	
	11/05/2012	Late Payment Penalty	\$2,101.45	
	11/11/2013	Late Payment Penalty	\$969.90	
	11/10/2014	Late Payment Penalty	\$565.78	\$29,766.31
Total				\$271,873.65

6. Notice of the liabilities described in paragraph 5 was given to, and payment demanded from, James C. Hopkins, III.

7. Despite proper notice and demand, James C. Hopkins, III, failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$271,873.65, plus statutory additions accruing from and after August 11, 2020.

COUNT TWO

(Claim to Reduce Income Tax Liabilities to Judgment against James C. Hopkins, III, and Rosanne Hopkins)

8. The United States incorporates by reference paragraphs 1 through 3 as if specifically realleged herein.

9. A delegate of the Secretary of the Treasury made joint assessments against James C. Hopkins, III, and Rosanne Hopkins for income taxes and penalties for the periods, on the dates, and in the amounts described below, which have balances due with interest, accruals, and costs as of August 11, 2020, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 08/11/2020
12/31/2011	03/23/2015	Tax	\$24,319.00	
	03/23/2015	Late Filing Penalty	\$3,313.57	

	03/23/2015	Late Payment Penalty	\$2,650.86	
	03/23/2015	Penalty not Pre-paying	\$154.00	
	11/14/2016	Late Payment Penalty	\$1,030.89	\$27,445.25
12/31/2012	06/01/2015	Tax	\$15,195.00	
	06/01/2015	Late Filing Penalty	\$3,516.00	
	06/01/2015	Penalty not Pre-paying	\$250.00	\$27,762.23
	11/14/2016	Late Payment Penalty	\$2,320.56	
12/31/2013	04/27/2015	Tax	\$16,014.00	
	04/27/2015	Late Filing Penalty	\$3,358.12	
	04/27/2015	Late Payment Penalty	\$970.12	
	04/27/2015	Penalty not Pre-paying	\$266.00	
	11/14/2016	Late Payment Penalty	\$2,611.88	\$28,521.29
12/31/2014	11/23/2015	Tax	\$317,120.00	
	11/23/2015	Late Payment Penalty	\$2,251.24	
	11/23/2015	Penalty not Pre-paying	\$298.00	\$43,674.69
Total				\$127,403.46

10. Notice of the liabilities described in paragraph 9 was given to, and payment demanded from, James C. Hopkins, III, and Rosanne Hopkins.

11. Despite proper notice and demand, James C. Hopkins, III, and Rosanne Hopkins failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, they remain liable, jointly and severally, to the United States in the amount of \$127,403.46, plus statutory additions accruing from and after August 11, 2020.

WHEREFORE, the plaintiff United States of America prays for a judgment determining that:

A. The defendant James C. Hopkins, III, is liable to the plaintiff United States for income tax liabilities for the periods ending December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009, in the amount of \$271,873.65, plus statutory additions accruing from and after August 11, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28

U.S.C. § 1961(c);

B. The defendant James C. Hopkins, III. and the defendant Rosanne Hopkins are liable, jointly and severally, to the plaintiff United States for income tax liabilities for the periods ending December 31, 2011, December 31, 2012, December 31, 2013, and December 31, 2014, in the amount of \$127,403.46, plus statutory additions accruing from and after August 11, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

C. The United States of America shall recover its costs and be awarded such other and further relief as the Court determines is just and proper.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ James M. Strandjord
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CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

James Strandjord, Trial Attorney, Tax Division, U.S. Department of Justice, PO Box 55, Washington, D.C. 20044, 202-616-3345

DEFENDANTS

James C. Hopkins III, and Rosanne Hopkins

County of Residence of First Listed Defendant Onondaga

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTIONCite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. 7401

Brief description of cause:

Suit to reduce tax assessments to judgment

VII. REQUESTED IN COMPLAINT:☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$ 399,276.00

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

09/10/2020

SIGNATURE OF ATTORNEY OF RECORD

/s/ James M. Strandjord

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT

Waived

APPLYING IFP _____

JUDGE

BKS

MAG. JUDGE

TWD

5:20-cv-1078